

**OPINION  
51-17**

February 27, 1951            (OPINION)

CITIES

RE:   Issuance of Bond for Combined Office

In connection with the issuance of a bond for the combined office of City Treasurer and Ex-officio City Auditor of the City of Devils Lake, North Dakota, which is a city operated under the city commission form of government, it is our opinion that section 40-1505 of the 1943 Revised Code is legislative authority for combining the office of City Treasurer and City Auditor under such commission form of government.

If the Board of City Commissioners has, by a majority vote, dispensed with any of the offices listed in 40-1505 they may then provide that the duties thereof shall be performed by other officers. . . .

It should, however, be understood that in the commission form of city government by section 40-0912 of the Revised Code of 1943, S. 4 there shall be "A commissioner of finance and revenue who shall have under his special charge the enforcement of all laws for the assessment and collection of taxes of every kind and the collection of all revenues belonging to the city, from whatever the same may be derived, and who shall examine into and keep informed as to the finances of the city."

We quote the above because of the argument advanced by some that under 40-1407 of the 1943 Revised Code pertaining to the council form of city government such offices cannot be held by the same person. We believe no conflict exists between the offices combined in a city properly organized and governed under the commission form of government. The bond should be issued.

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